



# Employer's Report of Separation from Employment

## Instructions

---

Please send PERF this form as soon as possible. It can be sent before you send the Employer's Report of Wages and Contributions.

### Helpful Definitions:

- **Last Day in Pay Status:** The last day for which an employee is entitled to receive his/her normal pay rate, whether it is a day worked, a sick day, vacation day or some other type of paid leave permitted under your personnel policy. It is the last day in which a member appears on and employer's payroll records.
- **(SCHOOL ONLY) School year credit:** This applies to a school employee whose career began at the beginning of a school year and concluded at the end of a school year.
- **(SCHOOL ONLY) Contract year credit:** This applies to a school employee who, according to the terms of his/her contract, does not work the full school year, but is entitled to a full year of service credit.
- **(SCHOOL ONLY) Service credit for time worked (partial year):** This applies to a school employee who worked less than a complete school year, but was not working a specific contract period. Service will be granted for actual months worked only.
- **Authorized agent:** The individual officially authorized by the employer's governing body to accept pension liability.

## 1 Last Day in Pay Status

- A. List the member's last day in pay status. This is the last day that the employee got paid regular wages for working. Sick days, vacation days and personal days count, UNLESS they're paid-out in a lump sum.
- B. Enter the last check date for this employee.
- C. Indicate if the employer-employee relationship extended beyond the last day in pay status.
- D. If the employer-employee relationship continued, explain how.

## 2 School Employers Only

- A. One of the boxes in this section must be checked if the employer is a school corporation. The employee is non-certificated staff, such as a cafeteria worker, bus driver, administrative staff, etc.
- B. For schools, the normal school term is considered a full year. Beginning and ending dates of the term are defined by the governing body of the school corporation.

# Employer's Report of Wages and Contributions

## Instructions

---

Wages listed on the quarterly report = Regular wages earned + Termination pay + Severance pay + 26-pay wages (SCHOOL ONLY)

### Helpful Definitions:

- **Regular wages earned:** Wages earned for a day worked or for a vacation, sick, or personal day.
- **Termination pay:** Extra pay for longevity or to fulfill the terms of a contract.
- **Severance pay:** Pay for unused vacation, sick or personal days.
- **(SCHOOL ONLY) School year employee:** An employee who works the school year, but receives wages over 26-pay periods.
- **Authorized agent:** The individual officially authorized by the employer's governing body to accept pension liability.

(Continued on reverse side)

## (Continued from previous side)

### 1 Report of Final Wages

A. If the member terminated employment within the last three months, list the year (or years) in which the last two quarters of wages were earned on the lines that correlate to the appropriate quarters. If the member's last day of employment was more than six months in the past, please proceed to "Step 2: Termination and Severance Pay."

**Please note that PERF does not need four quarters of information.**

B. On the lines that correlate to the appropriate quarters, enter the last two quarters of Regular Wages Earned, 3% Mandatory Contributions and any Voluntary Contributions that will be reported for this member. If the employee is not making any Voluntary Contributions, leave the "Voluntary Contributions" column blank.

**Payouts for unused days or one-time longevity pay are considered severance pay and should NOT be listed in this table.**

C. Indicate whether the mandatory and voluntary contributions were Pre-tax or Post-tax by checking the appropriate box at the top of each column. Check Pre-tax if the employer is paying the employee's mandatory contributions. Check Post-tax if the employer is deducting mandatory contributions from the employee's paycheck. If a member is making both pre-tax and post-tax contributions, please draw a line down the middle of the column and complete both sections.

#### Example:

	Year	Regular Wages Earned	3% Mandatory Contributions <input checked="" type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input checked="" type="checkbox"/> Post-tax
1st Quarter: 1/1 - 3/31				
2nd Quarter: 4/1 - 6/30	2005	7,750.00	232.50	310.00
3rd Quarter: 7/1 - 9/30	2005	7,825.00	234.75	313.00
4th Quarter: 10/1 - 12/31				

### 2 Termination and Severance Pay

A. Enter the Quarter End Date when any Termination or Severance Pay was reported for the member. If there were more than two quarters reported, please attach a second sheet including all necessary information.

B. Enter the Regular Wages Earned, 3% Mandatory Contributions and any Voluntary Contributions that will be reported for this member. If the employee is not making any Voluntary Contributions, leave the "Voluntary Contributions" column blank.

C. Indicate whether the mandatory and voluntary contributions were Pre-tax or Post-tax by checking the appropriate box at the top of each column. Check Pre-tax if the employer is paying the employee's mandatory contributions. Check Post-tax if the employer is deducting mandatory contributions from the employee's paycheck. If a member is making both pre-tax and post-tax contributions, please draw a line down the middle of the column and complete both sections.

D. SCHOOL EMPLOYERS ONLY: List the Quarter End Dates, Regular Wages Earned, Mandatory Contributions and Voluntary Contributions for any wages that were reported for 26-pay employees. If there were more than two quarters reported, please attach a second sheet including all the necessary information.

E. SCHOOL EMPLOYERS ONLY: List the quarters in which the wages for 26-pay employees were actually earned. This line is provided because wages for 26-pay employees are sometimes reported in quarters after they are actually earned.

#### Example:

	Quarter End Date (MM/DD/YYYY)	Regular Wages Earned	3% Mandatory Contributions <input checked="" type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input checked="" type="checkbox"/> Post-tax
Termination Pay and Severance Pay	9/30/05	7,825.00	234.75	313.00
School ONLY: Wages Reported for School Year Employee	9/30/05	5,050.00	151.50	202.00

SCHOOL EMPLOYERS- Please list quarters in which wages for 26-pay employee were actually earned: 9/30/04, 12/31/04, 3/31/05, 6/30/05

## Example A: Non-school Employee

Last day worked: July 19

Quarter End Date: 9/30

Regular Wages: \$7000

Wages Earned for Unused Sick and Vacation Days: \$3500

### 1 Report of Final Wages

	Year	Regular Wages Earned	3% Mandatory Contributions <input checked="" type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax
1st Quarter: 1/1 - 3/31				
2nd Quarter: 4/1 - 6/30				
3rd Quarter: 7/1 - 9/30	2005	7000.00	210.00	
4th Quarter: 10/1 - 12/31				

### 2 Termination and Severance Pay

	Quarter End Date (MM/DD/YYYY)	Regular Wages Earned	3% Mandatory Contributions <input checked="" type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax
Termination Pay and Severance Pay				
	9/30/05	\$3500.00	\$105.00	
School ONLY: Wages Reported for School Year Employee				

## Example B: School Employee

This employee only worked from August until June, but elected to receive pay for the entire calendar year.

Last Day Worked: June 4

Quarter End Date: 6/30

Annual Wages: \$15,300

Wages Per Pay Period: \$588.46

Wages Earned for Unused Sick and Vacation Days: \$1200

### 1 Report of Final Wages

	Year	Regular Wages Earned	3% Mandatory Contributions <input type="checkbox"/> Pre-tax <input checked="" type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax
1st Quarter: 1/1 - 3/31				
2nd Quarter: 4/1 - 6/30	2005	\$2942.30	\$88.27	
3rd Quarter: 7/1 - 9/30				
4th Quarter: 10/1 - 12/31				

### 2 Termination and Severance Pay

	Quarter End Date (MM/DD/YYYY)	Regular Wages Earned	3% Mandatory Contributions <input type="checkbox"/> Pre-tax <input checked="" type="checkbox"/> Post-tax	Voluntary Contributions <input type="checkbox"/> Pre-tax <input type="checkbox"/> Post-tax
Termination Pay and Severance Pay				
School ONLY: Wages Reported for School Year Employee	6/30/05	\$1765.38	\$52.96	

SCHOOL EMPLOYERS- Please list quarters in which wages for 26-pay employee were actually earned: 9/30/04, 12/31/04, 3/31/05, 6/30/05